

**ASSEMBLY BILL**

**No. 1218**

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**Introduced by Assembly Member Gray**

February 22, 2013

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An act to amend Section 8546.1 of the Government Code, relating to the California State Auditor.

LEGISLATIVE COUNSEL'S DIGEST

AB 1218, as introduced, Gray. California State Auditor: duties.

Existing law requires the California State Auditor to conduct financial and performance audits as directed by statute, which includes, among other things, that the California State Auditor complete any audit in a timely manner and in accordance with the "Government Auditing Standards" published by the Comptroller General of the United States.

This bill would make technical, nonsubstantive changes to these provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 8546.1 of the Government Code is
- 2 amended to read:
- 3 8546.1. (a) The California State Auditor shall conduct financial
- 4 and performance audits as directed by statute. The California State
- 5 Auditor may conduct these audits of any state agency as defined
- 6 by Section 11000, whether created by the California Constitution
- 7 or otherwise, any local governmental agency, including any city,
- 8 county, and school or special district, or any publicly created entity.

1 However, the California State Auditor shall not audit the activities  
2 of the Milton Marks “Little Hoover” Commission on California  
3 State Government Organization and Economy or the Legislature  
4 to ~~assure~~ *ensure* compliance with government auditing standards.

5 (b) The California State Auditor shall conduct any audit of a  
6 state or local governmental agency or any other publicly created  
7 entity that is requested by the Joint Legislative Audit Committee  
8 to the extent that funding is available and ~~in accordance with~~  
9 *pursuant to* the priority established by the committee with respect  
10 to other audits requested by the committee. Members of the  
11 Legislature may submit requests for audits to the committee for  
12 its consideration and approval. Any audit request approved by the  
13 committee shall be forwarded to the California State Auditor as a  
14 committee request.

15 (c) The California State Auditor shall complete any audit in a  
16 timely manner and ~~in accordance with~~ *pursuant to* the  
17 “Government Auditing Standards” published by the Comptroller  
18 General of the United States.

19 (d) Immediately upon completion of the audit, the California  
20 State Auditor shall transmit a copy of the audit report to the  
21 commission. Not later than 24 hours after delivery to the  
22 commission, the California State Auditor shall deliver the report  
23 to the Legislature, appropriate committees or subcommittees of  
24 the Legislature, and the Governor. Once transmitted to these  
25 parties, the report shall be made available to the public.